

## Office of the Secretary of the Treasury

## § 10.82

her consent and such consent has been accepted by the Director of the Office of Professional Responsibility) and such decision is for disbarment, the respondent will not be permitted to practice before the Internal Revenue Service unless and until authorized to do so by the Director of the Office of Professional Responsibility pursuant to § 10.81.

(b) *Suspension*. When the final decision in a case is against the respondent (or the respondent has offered his or her consent and such consent has been accepted by the Director of the Office of Professional Responsibility) and such decision is for suspension, the respondent will not be permitted to practice before the Internal Revenue Service during the period of suspension. For periods after the suspension, the practitioner's future representations may be subject to conditions as authorized by paragraph (d) of this section.

(c) *Censure*. When the final decision in the case is against the respondent (or the respondent has offered his or her consent and such consent has been accepted by the Director of the Office of Professional Responsibility) and such decision is for censure, the respondent will be permitted to practice before the Internal Revenue Service, but the respondent's future representations may be subject to conditions as authorized by paragraph (d) of this section.

(d) *Conditions*. After being subject to the sanction of either suspension or censure, the future representations of a practitioner so sanctioned shall be subject to conditions prescribed by the Director of the Office of Professional Responsibility designed to promote high standards of conduct. These conditions can be imposed for a reasonable period in light of the gravity of the practitioner's violations. For example, where a practitioner is censured because he or she failed to advise his or her clients about a potential conflict of interest or failed to obtain the clients' written consents, the Director of the Office of Professional Responsibility may require the practitioner to provide the Director of the Office of Professional Responsibility or another Internal Revenue Service official with a copy of all consents obtained by the practitioner

for an appropriate period following censure, whether or not such consents are specifically requested.

### § 10.80 Notice of disbarment, suspension, censure, or disqualification.

On the issuance of a final order censuring, suspending, or disbarring a practitioner or a final order disqualifying an appraiser, the Director of the Office of Professional Responsibility may give notice of the censure, suspension, disbarment, or disqualification to appropriate officers and employees of the Internal Revenue Service and to interested departments and agencies of the Federal government. The Director of the Office of Professional Responsibility may determine the manner of giving notice to the proper authorities of the State by which the censured, suspended, or disbarred person was licensed to practice.

### § 10.81 Petition for reinstatement.

The Director of the Office of Professional Responsibility may entertain a petition for reinstatement from any person disbarred from practice before the Internal Revenue Service or any disqualified appraiser after the expiration of 5 years following such disbarment or disqualification. Reinstatement may not be granted unless the Director of the Office of Professional Responsibility is satisfied that the petitioner, thereafter, is not likely to conduct himself contrary to the regulations in this part, and that granting such reinstatement would not be contrary to the public interest.

### § 10.82 Expedited suspension.

(a) *When applicable*. Whenever the Director of the Office of Professional Responsibility determines that a practitioner is described in paragraph (b) of this section, the Director of the Office of Professional Responsibility may institute a proceeding under this section to suspend the practitioner from practice before the Internal Revenue Service.

(b) *To whom applicable*. This section applies to any practitioner who, within five years of the date a complaint instituting a proceeding under this section is served: